



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Barry M. Scholnick  
DOCKET NO.: 21-03816.001-R-1  
PARCEL NO.: 16-10-311-007

The parties of record before the Property Tax Appeal Board are Barry M. Scholnick, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$51,017  
**IMPR.:** \$81,193  
**TOTAL:** \$132,210

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a tri-level dwelling of stone and wood siding exterior construction with 1,640 square feet of living area. The dwelling was constructed in 1956 and has an effective age of 1961. Features of the home include a finished lower level, central air conditioning, and a fireplace. The property has a 12,350 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within 0.83 of a mile from the subject. The parcels range in size from 13,388 to 16,433 square feet of land area and are improved with tri-level homes of brick exterior construction ranging in size from 1,537 to 1,779 square feet of living area. The dwellings were built from 1954 to 1957. Each home has a finished lower level. Three homes each have central air conditioning, three homes each have a

fireplace, and three homes each have a garage ranging in size from 350 to 460 square feet of building area. The comparables sold from January to April 2020 for prices ranging from \$275,000 to \$410,000 or from \$178.92 to \$230.47 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,210. The subject's assessment reflects a market value of \$397,624 or \$242.45 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.92 of a mile from the subject. Comparable #5 is the same property as the appellant's comparable #1. The parcels range in size from 11,650 to 21,950 square feet of land area and are improved with tri-level homes of brick or brick and wood siding exterior construction ranging in size from 1,534 to 1,779 square feet of living area. The dwellings were built from 1955 to 1957 with comparables #1, #4, and #5 having effective ages of 1977, 1976, and 1966, respectively. Each home has a finished lower level and one home also has a basement. Four homes each have central air conditioning, one home has two fireplaces, and three homes each have a garage ranging in size from 308 to 598 square feet of building area. The comparables sold from April 2020 to December 2021 for prices ranging from \$410,000 to \$601,000 or from \$230.47 to \$381.59 per square foot of living area, including land.

The board of review also presented a listing sheet for the subject, describing a list date of May 25, 2022 and a list price of \$429,900. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparables #1 and #2 differ from the subject in garage amenity and the board of review's comparable #3 sold too remote from the assessment date.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales, with one common sale, and a 2022 listing of the subject for the Board's consideration. The Board gives less weight to the listing as the subject was listed in May 2022, more than a year after the assessment date and is less likely to be indicative of market value as of the assessment. Moreover, this listing is not a sale. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparables #1, #2, and #3, which each have a garage unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #5 and the board of review's comparable #4, which are similar to the subject in dwelling size, location, site size, and features, although these homes have newer effective ages than the subject dwelling, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$410,000 and \$435,000 or for \$230.47 and \$283.57 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$397,624 or \$242.45 per square foot of living area, including land, which is below the best comparable sales in terms of total market value and is bracketed by the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 21, 2023



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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